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ABSTRACT

Planning Programming and Budgeting Systems (PPBS) have been considered as either synonymous with abstract, advanced, mathematical systems analysis or as an advanced accounting and control system. If PPBS is to perform a useful function, both viewpoints must be combined such that a number of standardized procedures and reports are required and advanced analytical techniques are used when needed for attainment of excellence in planning, resource allocation and management of operations. The 210-item bibliography serves to inform state agencies of the availability and wide scope of PPBS and its applications as a means of utilizing this new management technology in state planning. (A supplemental bibliography is provided in LI 002 741.) (AB)

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INTRODUCTION

The increasing complexity of modern life and the public's demand for administrative governments on all levels to provide services geared to this life have made the task of policy makers, planners, and managers within the jurisdictional areas increasingly difficult. The range of problems, the possible range of responses to these problems, and the chronic shortage of funds to fulfil all demands, calls into question old methods of establishing priorities, designing appropriate programs, managing operations and controlling budgets. These "old methods" were probably adequate for the conditions which prevailed when they were developed; however, it is now recognized that there are a number of weaknesses inherent in the "old method":

(a) vagueness of objectives;

(b) limited analysis of alternatives;

(c) partial costing of programs;

(d) inadequate consideration of future year implications of present decisions;

(e) short review and decision period;

(f) emphasis on expenditure control instead of performance; and

(g) gap between planning, budgeting, and control.

In the last few years there has emerged a body of knowledge and a group of techniques, which can provide great assistance to policy makers and managers in their work. The system or management approach known as Planning-Programming-Budgeting (P.P.B.) sometimes known as Program Budgeting is now employed in a number of jurisdictions for this purpose.

A reading of the literature on P.P.B. can lead to two distorted views on what the system is and does.

On the one hand, a number of papers and lectures have appeared making P.P.B. synonymous with abstract, advanced, mathematical Systems Analysis. This approach, in its emphasis on the use of complex mathematical model building, programming and optimizing techniques, creates the impression that a P.P.B. system cannot exist unless these sophisticated econometric and mathematical models are employed. This might be called the "abstract theory" view.

Another view which is often presented represents P.P.B. as an advanced accounting and control system. In this view, the essential elements are a new way of presenting budgets and controlling expenditures. These changes

are accompanied by the inclusion of longer range projections of costs and the introduction of a form of performance reporting. This might be called the "book-keeping" approach.

Neither view is adequate or acceptable if a P.P.B. system is to perform a useful function. To some people, the "abstract theory" view seems to imply that the entire decision-making power can be turned over to the Systems Analyst and that managers become wholly dependent upon the mathematical wizardry of these analysts. Analysis of issues, Objectives and alternative courses of action is the backbone of a well functioning P.P.B. system, but the inference that only very sophisticated analysis constitutes P.P.B., or that P.P.B. cannot exist without sophisticated analysis is dangerously misleading. Often the greatest insights come from orderly but essentially simple analyses.

If, on the other hand, the "book-keeping" approach were adequate, and nothing but the basic ways of submitting plans and estimates and of reporting on operations were changed, the system would be a matter of substituting one form of paper for another with no essential change in the basic thinking and analysis. In fairness, there is no real evidence that authors and lecturers intend to create either of these impressions, but these impressions do seem to emerge in the minds of readers and listeners fairly frequently.

A good P.P.B. system will require a number of standardized procedures and reports, and it will undoubtedly encourage the use of advanced analytical techniques when they are needed. Its essential value to managers comes, however, not from the techniques used in analysis or the forms used in reporting, but from the degree to which it assists in the attainment of excellence in planning, resource allocation, and management of operations.

The basic objectives of a P.P.B. system are:

(a) to define jurisdictional objectives clearly and to relate them to defined needs and goals;

(b) to stimulate the in-depth analysis of all existing and proposed new programs in terms of their costs and benefits;

(c) to link the planning and budgeting process through the annual review of multiple year plans;

(d) to measure actual and planned performance; and

(e) to provide a systematic way of integrating all of these elements in order to arrive at a more effective system for the allocation and management of resources.

The adoption of P.P.B. systems by more and more governments usually means that those agencies which advise, report to, or rely on governments must begin to think in terms of P.P.B. Their criteria for evaluation must closely approximate the needs of governments for input into the P.P.B. system. The main criticism leveled against state planning is that the state has failed to take advantage of new management technology (P.P.B. systems, information systems and analysis, modeling and simulating). If this is true, then the following bibliography should be a worthwhile step towards informing state agencies of the availability and wide scope of P.P.B. systems and its applications.

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